

## Lodging Tax

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is 1 percent of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of 2 percent or less. Any county with a population of more than 300,000 inhabitants may charge an additional tax of up to 2 percent. County lodging tax is deposited in the County Visitor's Promotion Fund of each individual county. Proceeds from the additional 2 percent tax for counties with a population of greater than 300,000 is deposited in the County Visitor's Improvement Fund. As of October 1, 1995, there are 45 counties that impose a lodging tax.

Table 14

### State Lodging Tax Revenue

Month	Calendar Year 1996	Calendar Year 1995	Net Change	Percent Change
January .....	\$ 117,352	\$ 112,349	\$ 5,003	4.5%
February .....	123,977	113,018	10,959	9.7
March .....	144,775	146,127	(1,352)	-0.9
April .....	154,057	138,252	15,805	11.4
May .....	181,398	172,550	8,848	5.1
June .....	210,392	204,330	6,062	3.0
July .....	225,005	223,891	1,114	0.5
August .....	286,810	231,170	55,640	24.1
September .....	172,894	201,146	(28,252)	-14.0
October .....	208,123	162,291	45,832	28.2
November .....	111,060	138,772	(27,712)	-20.0
December .....	119,654	114,255	5,399	4.7
<b>Total .....</b>	<b>\$2,055,497</b>	<b>\$1,958,151</b>	<b>\$97,346</b>	<b>5.0%</b>

### State Lodging Tax Revenue, 1986 to 1996

Millions  
of Dollars

